



CRAWFORD COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor
Claire McCaskill**

Report No. 99-79
September 17, 1999

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

September 1999

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Crawford, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Crawford County was a financial and compliance audit of various county operating funds.

The audit includes some matters upon which the county should consider and take appropriate corrective action.

Copies of the audit are available upon request.

YELLOW SHEET

CRAWFORD COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS

To the County Commission
and
Officeholders of Crawford County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Crawford County, Missouri, as of and for the years ended December 31, 1998 and 1997, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

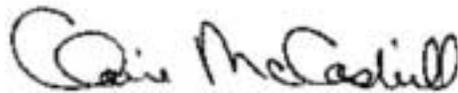
The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Crawford County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Crawford County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Crawford County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

Crawford County, Missouri, has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the county is or will become year 2000-compliant, that the county's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the county does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 13, 1999, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.



Claire McCaskill
State Auditor

May 13, 1999 (fieldwork completion date)



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Crawford County, Missouri

We have audited the special-purpose financial statements of various funds of Crawford County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated May 13, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

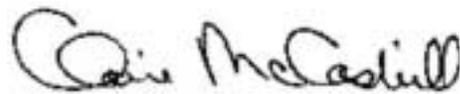
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Crawford County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Crawford County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material

weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Crawford County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

May 13, 1999 (fieldwork completion date)

Financial Statements

Exhibit A-1

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 16,164	1,774,902	1,764,044	27,022
Special Road and Bridge	841,039	1,600,680	1,482,668	959,051
Assessment	19,280	130,463	123,931	25,812
Law Enforcement Training	2,651	6,475	7,242	1,884
Prosecuting Attorney Training	2,300	1,753	648	3,405
ADA 5%	26,906	34,089	3,875	57,120
Handicap Building	118,151	7,675	0	125,826
Courthouse and Jail	35,795	66,504	61,774	40,525
Prosecuting Attorney Bad Check	1,969	9,460	5,708	5,721
Prosecuting Attorney Delinquent Tax	1,360	82	288	1,154
Records Preservation	9,248	13,039	17,538	4,749
Law Enforcement Equipment	5,927	7,751	7,333	6,345
Sheriff's Special	11,548	48,332	17,311	42,569
Children's Trust	7,076	1,217	4,000	4,293
County Use Tax	110,583	3,826	114,409	0
Special Law Enforcement	7,806	27,841	25,193	10,454
E911 Board	4,048	375,392	224,923	154,517
Circuit Clerk Interest	17	10,425	10,435	7
Associate Interest	2,590	4,615	3,536	3,669
Law Library	14,369	10,298	9,526	15,141
Total	\$ 1,238,827	4,134,819	3,884,382	1,489,264

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1997

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 21,737	1,604,387	1,609,960	16,164
Special Road and Bridge	559,148	1,482,394	1,200,503	841,039
Assessment	11,276	123,148	115,144	19,280
Law Enforcement Training	3,224	4,568	5,141	2,651
Prosecuting Attorney Training	1,698	2,719	2,117	2,300
ADA 5%	5,383	30,500	8,977	26,906
Handicap Building	110,860	7,291	0	118,151
Courthouse and Jail	36,353	61,930	62,488	35,795
Prosecuting Attorney Bad Check	2,248	14,702	14,981	1,969
Prosecuting Attorney Delinquent Tax	1,313	197	150	1,360
Records Preservation	7,702	11,492	9,946	9,248
Law Enforcement Equipment	13,436	9,685	17,194	5,927
Sheriff's Special	0	15,940	4,392	11,548
Children's Trust	6,612	1,464	1,000	7,076
County Use Tax	103,617	6,966	0	110,583
Special Law Enforcement	11,294	13,606	17,094	7,806
E911	42,045	93,598	135,643	0
E911 Board	0	100,827	96,779	4,048
Circuit Clerk Interest	57	3,979	4,019	17
Associate Interest	837	5,200	3,447	2,590
Law Library	11,342	8,584	5,557	14,369
Total	\$ 950,182	3,603,177	3,314,532	1,238,827

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 GENERAL REVENUE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 84,695	104,651	19,956	70,000	58,155	-11,845
Sales taxes	695,000	685,337	-9,663	675,000	653,574	-21,426
Intergovernmental	456,173	410,596	-45,577	434,064	406,523	-27,541
Charges for services	363,100	367,899	4,799	330,000	318,745	-11,255
Interest	6,000	5,974	-26	7,000	4,590	-2,410
Other	199,118	162,448	-36,670	117,770	162,437	44,667
Transfers in	46,700	37,997	-8,703	50,000	363	-49,637
Total Receipts	<u>1,850,786</u>	<u>1,774,902</u>	<u>-75,884</u>	<u>1,683,834</u>	<u>1,604,387</u>	<u>-79,447</u>
DISBURSEMENTS						
County Commission	52,700	52,838	-138	51,825	53,510	-1,685
County Clerk	75,166	72,716	2,450	74,046	72,865	1,181
Elections	49,000	44,919	4,081	12,500	4,270	8,230
Buildings and grounds	64,500	69,078	-4,578	60,000	74,173	-14,173
Employee fringe benefits	161,000	132,760	28,240	132,000	117,015	14,985
County Treasurer	24,295	22,518	1,777	26,295	23,611	2,684
County Collector	80,060	78,506	1,554	79,140	80,802	-1,662
Ex Officio Recorder of Deeds	36,507	36,467	40	37,187	36,064	1,123
Circuit Clerk	12,750	12,500	250	16,550	12,673	3,877
Associate Circuit Court	9,800	7,586	2,214	11,200	8,573	2,627
Court administration	8,925	4,113	4,812	10,027	6,352	3,675
Public Administrator	21,275	29,688	-8,413	19,525	23,100	-3,575
Sheriff	375,928	371,644	4,284	420,856	432,039	-11,183
Jail	179,856	196,702	-16,846	82,748	68,376	14,372
Prosecuting Attorney	88,100	85,036	3,064	85,598	82,251	3,347
Juvenile Officer	76,236	77,911	-1,675	63,419	65,112	-1,693
County Coroner	11,500	11,333	167	11,300	10,740	560
Public health and welfare services	221,960	221,718	242	199,075	205,066	-5,991
Other	242,582	212,024	30,558	215,409	227,669	-12,260
Transfers out	0	0	0	0	1,064	-1,064
Emergency Fund	55,523	23,987	31,536	49,795	4,635	45,160
Total Disbursements	<u>1,847,663</u>	<u>1,764,044</u>	<u>83,619</u>	<u>1,658,495</u>	<u>1,609,960</u>	<u>48,535</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,123	10,858	7,735	25,339	-5,573	-30,912
CASH, JANUARY 1	16,164	16,164	0	21,767	21,737	-30
CASH, DECEMBER 31	\$ <u>19,287</u>	<u>27,022</u>	<u>7,735</u>	<u>47,106</u>	<u>16,164</u>	<u>-30,942</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 320,157	312,388	-7,769	286,000	270,372	-15,628
Sales taxes	531,758	538,723	6,965	500,000	506,440	6,440
Intergovernmental	666,000	683,388	17,388	726,000	649,185	-76,815
Charges for services	4,500	1,534	-2,966	4,000	6,067	2,067
Interest	50,000	62,688	12,688	40,000	49,910	9,910
Other	4,200	1,959	-2,241	21,100	420	-20,680
Total Receipts	<u>1,576,615</u>	<u>1,600,680</u>	<u>24,065</u>	<u>1,577,100</u>	<u>1,482,394</u>	<u>-94,706</u>
DISBURSEMENTS						
Salaries	475,000	447,928	27,072	427,000	412,233	14,767
Employee fringe benefits	124,500	100,451	24,049	113,288	103,816	9,472
Supplies	169,000	131,937	37,063	170,000	130,875	39,125
Insurance	20,000	11,678	8,322	30,000	8,840	21,160
Road and bridge materials	500,000	531,485	-31,485	400,000	313,883	86,117
Equipment repairs	115,000	74,610	40,390	90,000	102,648	-12,648
Rentals	10,000	0	10,000	10,000	0	10,000
Equipment purchases	400,000	57,689	342,311	525,000	106,226	418,774
Construction, repair, and maintenance	300,000	66,298	233,702	150,000	20,406	129,594
Other	28,500	28,592	-92	28,500	1,576	26,924
Transfers out	32,000	32,000	0	0	0	0
Total Disbursements	<u>2,174,000</u>	<u>1,482,668</u>	<u>691,332</u>	<u>1,943,788</u>	<u>1,200,503</u>	<u>743,285</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-597,385	118,012	715,397	-366,688	281,891	648,579
CASH, JANUARY 1	841,039	841,039	0	559,148	559,148	0
CASH, DECEMBER 31	\$ <u>243,654</u>	<u>959,051</u>	<u>715,397</u>	<u>192,460</u>	<u>841,039</u>	<u>648,579</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 ASSESSMENT FUND

Year Ended December 31,							
1998				1997			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
RECEIPTS							
Intergovernmental	\$	126,795	124,606	-2,189	119,200	119,448	248
Charges for services		0	2,355	2,355	0	0	0
Interest		2,100	3,394	1,294	2,000	2,540	540
Other		0	108	108	0	1,160	1,160
Total Receipts		128,895	130,463	1,568	121,200	123,148	1,948
DISBURSEMENTS							
Assessor		129,192	123,931	5,261	115,596	115,144	452
Total Disbursements		129,192	123,931	5,261	115,596	115,144	452
RECEIPTS OVER (UNDER) DISBURSEMENTS		-297	6,532	6,829	5,604	8,004	2,400
CASH, JANUARY 1		19,280	19,280	0	11,276	11,276	0
CASH, DECEMBER 31	\$	18,983	25,812	6,829	16,880	19,280	2,400

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LAW ENFORCEMENT TRAINING FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 5,000	3,293	-1,707	7,000	4,568	-2,432
Intergovernmental	0	3,082	3,082	0	0	0
Transfers in	0	100	100	0	0	0
Total Receipts	5,000	6,475	1,475	7,000	4,568	-2,432
DISBURSEMENTS						
Sheriff	5,100	7,242	-2,142	7,600	5,141	2,459
Total Disbursements	5,100	7,242	-2,142	7,600	5,141	2,459
RECEIPTS OVER (UNDER) DISBURSEMENTS	-100	-767	-667	-600	-573	27
CASH, JANUARY 1	2,651	2,651	0	3,224	3,224	0
CASH, DECEMBER 31	\$ 2,551	1,884	-667	2,624	2,651	27

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PROSECUTING ATTORNEY TRAINING FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 3,000	1,753	-1,247	3,000	2,719	-281
Total Receipts	3,000	1,753	-1,247	3,000	2,719	-281
DISBURSEMENTS						
Prosecuting Attorney	2,600	648	1,952	3,600	2,117	1,483
Total Disbursements	2,600	648	1,952	3,600	2,117	1,483
RECEIPTS OVER (UNDER) DISBURSEMENTS	400	1,105	705	-600	602	1,202
CASH, JANUARY 1	2,300	2,300	0	1,698	1,698	0
CASH, DECEMBER 31	\$ 2,700	3,405	705	1,098	2,300	1,202

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 ADA 5% FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 30,981	31,689	708	30,400	29,790	-610
Interest	800	2,400	1,600	1,000	710	-290
Total Receipts	31,781	34,089	2,308	31,400	30,500	-900
DISBURSEMENTS						
Other	10,000	3,875	6,125	20,000	8,977	11,023
Total Disbursements	10,000	3,875	6,125	20,000	8,977	11,023
RECEIPTS OVER (UNDER) DISBURSEMENTS	21,781	30,214	8,433	11,400	21,523	10,123
CASH, JANUARY 1	26,906	26,906	0	5,383	5,383	0
CASH, DECEMBER 31	\$ 48,687	57,120	8,433	16,783	26,906	10,123

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 HANDICAP BUILDING FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 8,000	7,675	-325	5,000	7,291	2,291
Total Receipts	8,000	7,675	-325	5,000	7,291	2,291
DISBURSEMENTS						
Building purchase	100,000	0	100,000	90,500	0	90,500
Total Disbursements	100,000	0	100,000	90,500	0	90,500
RECEIPTS OVER (UNDER) DISBURSEMENTS	-92,000	7,675	99,675	-85,500	7,291	92,791
CASH, JANUARY 1	118,151	118,151	0	110,860	110,860	0
CASH, DECEMBER 31	\$ 26,151	125,826	99,675	25,360	118,151	92,791

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 COURTHOUSE AND JAIL FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 61,964	63,379	1,415	65,000	59,580	-5,420
Interest	3,000	2,883	-117	5,000	2,350	-2,650
Transfers in	0	242	242	0	0	0
Total Receipts	64,964	66,504	1,540	70,000	61,930	-8,070
DISBURSEMENTS						
Office expenditures	2,000	1,481	519	0	1,529	-1,529
Repair and maintenance	40,000	13,744	26,256	30,000	21,019	8,981
Equipment	35,000	32,749	2,251	67,000	35,154	31,846
Other	0	13,800	-13,800	0	4,786	-4,786
Total Disbursements	77,000	61,774	15,226	97,000	62,488	34,512
RECEIPTS OVER (UNDER) DISBURSEMENTS	-12,036	4,730	16,766	-27,000	-558	26,442
CASH, JANUARY 1	35,795	35,795	0	36,353	36,353	0
CASH, DECEMBER 31	\$ 23,759	40,525	16,766	9,353	35,795	26,442

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PROSECUTING ATTORNEY BAD CHECK FUND

Year Ended December 31,						
1998			1997			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 16,000	9,260	-6,740	13,500	14,235	735
Interest	300	200	-100	650	265	-385
Other	200	0	-200	0	202	202
Total Receipts	16,500	9,460	-7,040	14,150	14,702	552
DISBURSEMENTS						
Prosecuting Attorney	14,200	5,708	8,492	10,500	14,981	-4,481
Total Disbursements	14,200	5,708	8,492	10,500	14,981	-4,481
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,300	3,752	1,452	3,650	-279	-3,929
CASH, JANUARY 1	1,969	1,969	0	2,248	2,248	0
CASH, DECEMBER 31	\$ 4,269	5,721	1,452	5,898	1,969	-3,929

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PROSECUTING ATTORNEY DELINQUENT TAX FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	115	0	-115	300	109	-191
Interest		90	82	-8	140	88	-52
Total Receipts		<u>205</u>	<u>82</u>	<u>-123</u>	<u>440</u>	<u>197</u>	<u>-243</u>
DISBURSEMENTS							
Prosecuting Attorney		200	288	-88	1,500	150	1,350
Total Disbursements		<u>200</u>	<u>288</u>	<u>-88</u>	<u>1,500</u>	<u>150</u>	<u>1,350</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		5	-206	-211	-1,060	47	1,107
CASH, JANUARY 1		1,360	1,360	0	1,313	1,313	0
CASH, DECEMBER 31	\$	<u>1,365</u>	<u>1,154</u>	<u>-211</u>	<u>253</u>	<u>1,360</u>	<u>1,107</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 RECORDS PRESERVATION FUND

				Year Ended December 31,		
				1998		
				Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$	12,000		12,578		578
Interest		600		461		-139
Total Receipts		12,600		13,039		439
DISBURSEMENTS						
Ex Officio Recorder of Deeds		12,050		17,538		-5,488
Total Disbursements		12,050		17,538		-5,488
RECEIPTS OVER (UNDER) DISBURSEMENTS		550		-4,499		-5,049
CASH, JANUARY 1		9,248		9,248		0
CASH, DECEMBER 31	\$	9,798		4,749		-5,049

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LAW ENFORCEMENT EQUIPMENT FUND

		Year Ended December 31,		
		1998		
		Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS				
Intergovernmental	\$	1,000	0	-1,000
Other		8,800	7,751	-1,049
Total Receipts		<u>9,800</u>	<u>7,751</u>	<u>-2,049</u>
DISBURSEMENTS				
Sheriff		12,146	7,333	4,813
Total Disbursements		<u>12,146</u>	<u>7,333</u>	<u>4,813</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		-2,346	418	2,764
CASH, JANUARY 1		5,927	5,927	0
CASH, DECEMBER 31	\$	<u><u>3,581</u></u>	<u><u>6,345</u></u>	<u><u>2,764</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

CRAWFORD COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SHERIFF'S SPECIAL FUND

				Year Ended December 31,		
				1998		
				Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$	17,000	46,502	29,502		
Interest		150	1,830	1,680		
Total Receipts		17,150	48,332	31,182		
DISBURSEMENTS						
Sheriff		25,000	17,311	7,689		
Total Disbursements		25,000	17,311	7,689		
RECEIPTS OVER (UNDER) DISBURSEMENTS		-7,850	31,021	38,871		
CASH, JANUARY 1		11,548	11,548	0		
CASH, DECEMBER 31	\$	3,698	42,569	38,871		

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 CHILDREN'S TRUST FUND

		Year Ended December 31,					
		<u>1998</u>		Variance	<u>1997</u>		Variance
				Favorable			Favorable
	Budget	Actual	(Unfavorable)		Budget	Actual	(Unfavorable)
RECEIPTS							
Charges for services	\$	1000	852	-148	1100	1022	-78
Interest		400	365	-35	400	442	42
Total Receipts		1,400	1,217	-183	1,500	1,464	-36
DISBURSEMENTS							
Payments to shelter		1000	4000	-3000	0	1000	-1000
Total Disbursements		1,000	4,000	-3,000	0	1,000	-1,000
RECEIPTS OVER (UNDER) DISBURSEMENTS		400	-2783	-3183	1500	464	-1036
CASH, JANUARY 1		7,076	7,076	0	6,612	6,612	0
CASH, DECEMBER 31	\$	7,476	4,293	-3,183	8,112	7,076	-1,036

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit P

CRAWFORD COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 COUNTY USE TAX FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 8,000	3,826	-4,174	10,000	6,966	-3,034
Total Receipts	8,000	3,826	-4,174	10,000	6,966	-3,034
DISBURSEMENTS						
Other	0	114,102	-114,102	0	0	0
Transfers out	10,000	307	9,693	50,000	0	50,000
Total Disbursements	10,000	114,409	-104,409	50,000	0	50,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	-2,000	-110,583	-108,583	-40,000	6,966	46,966
CASH, JANUARY 1	110,583	110,583	0	103,617	103,617	0
CASH, DECEMBER 31	\$ 108,583	0	-108,583	63,617	110,583	46,966

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SPECIAL LAW ENFORCEMENT FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 14,500	27,236	12,736
Interest	900	605	-295
Total Receipts	15,400	27,841	12,441
DISBURSEMENTS			
Salaries	18,000	20,193	-2,193
Transfers out	0	5,000	-5,000
Total Disbursements	18,000	25,193	-7,193
RECEIPTS OVER (UNDER) DISBURSEMENTS	-2,600	2,648	5,248
CASH, JANUARY 1	7,806	7,806	0
CASH, DECEMBER 31	\$ 5,206	10,454	5,248

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit R

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 E911 FUND

	Year Ended December 31,		
	1997		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Sales taxes	\$ 185,000	67,054	-117,946
Charges for services	7,500	0	-7,500
Interest	1,000	1,226	226
Tax anticipation note	20,000	25,000	5,000
Other	0	318	318
Transfers in	3,000	0	-3,000
Total Receipts	216,500	93,598	-122,902
DISBURSEMENTS			
E911 center	253,001	135,643	117,358
Total Disbursements	253,001	135,643	117,358
RECEIPTS OVER (UNDER) DISBURSEMENTS	-36,501	-42,045	-5,544
CASH, JANUARY 1	42,045	42,045	0
CASH, DECEMBER 31	\$ 5,544	0	-5,544

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit S

CRAWFORD COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 E911 BOARD FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Sales taxes	\$ 259,763	252,884	-6,879
Interest	0	1,233	1,233
Tax anticipation note	0	70,000	70,000
Other	0	51,275	51,275
Total Receipts	259,763	375,392	115,629
DISBURSEMENTS			
E911 center	249,646	224,923	24,723
Total Disbursements	249,646	224,923	24,723
RECEIPTS OVER (UNDER) DISBURSEMENTS	10,117	150,469	140,352
CASH, JANUARY 1	4,705	4,048	-657
CASH, DECEMBER 31	\$ 14,822	154,517	139,695

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

CRAWFORD COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Crawford County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, or the E911 Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1998, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Circuit Clerk Interest Fund	1998 and 1997
Associate Interest Fund	1998 and 1997
Law Library Fund	1998 and 1997
Records Preservation Fund	1997
Law Enforcement Equipment Fund	1997
Sheriff's Special Fund	1997
Special Law Enforcement Fund	1997
E911 Board Fund	1997

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Children's Trust Fund	1998 and 1997
Law Enforcement Training Fund	1998
Records Preservation Fund	1998
County Use Tax Fund	1998
Special Law Enforcement Fund	1998
Prosecuting Attorney Bad Check Fund	1997

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements for the years ended December 31, 1998 and 1997, did not include the Circuit Clerk Interest Fund, Associate Interest Fund, or Law Library Fund.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1998, effective August 28, 1997, requires political subdivisions with existing authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's deposits at December 31, 1998 and 1997 and the E911 Board's deposits at December 31, 1997, were entirely covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name.

Of the E911 Board's bank balance at December 31, 1998, \$100,000 was covered by federal depository insurance and \$55,806 was uninsured and uncollateralized.

To protect the safety of county deposits, Section 110.020, RSMo 1994, requires depositories to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

3. Use Tax Liability

The local use tax under Section 144.748, RSMo 1994, was struck down in its entirety by the Missouri Supreme Court in *Associated Industries of Missouri v. Director of Revenue*, 918 S.W.2d 780 (Mo. banc 1996). In *St. Charles County v. Director of Revenue*, 961 S.W.2d 44 (Mo. banc 1998), the Missouri Supreme Court ruled that local use taxes paid prior to the repeal of Section 144.748, RSMo 1994, must be refunded to taxpayers and authorized the Department of Revenue (DOR) to withhold amounts otherwise due to political subdivisions to the extent such withholding is necessary to cover the refund expense. On March 24, 1998, the Cole County Circuit Court entered final judgment in accordance with the Supreme Court's opinion and ordered the DOR to process refund claims filed.

The county has received \$250,391 in local use tax since its inception. The DOR has estimated the county's share of the total refund liability to be \$126,971. As of December 31, 1998, \$12,869 remains to be paid.

4. E911 Fund and E911 Board Fund

On July 1, 1997, the county formed the E911 Board. Prior to July 1, 1997, the county accounted for E911 operations in the E911 Fund. Effective July 1, 1997, the E911 Board Fund was created and operations are now accounted for in that fund. Included in the 1997 financial statements is \$16,536 which was paid from the E911 Fund to the E911 Board Fund to close out the E911 Fund.

Supplementary Schedule

Schedule

CRAWFORD COUNTY, MISSOURI
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1998	1997
	U. S. DEPARTMENT OF AGRICULTURE			
10.unknown	Direct program - Cooperative Law and Cannabis Agreement	N/A	\$ 0	4,120
	Passed through state:			
	Department of Health -			
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	ERO045-7127 ERO045-8127 ERO045-9127	0 50,256 17,976	42,019 9,793 0
	Program Total		<u>68,232</u>	<u>51,812</u>
	Office of Administration -			
10.665	School and Roads - Grants to States	N/A	72,202	84,456
	U.S. DEPARTMENT OF JUSTICE			
	Direct programs:			
16.710	Public Safety Partnership and Community Policing ("Cops") Grants	N/A	19,407	15,597
	Passed through:			
	State Department of Public Safety -			
16.540	Juvenile Justice and Delinquency Program	97-ILE6-36 98-JFJ7-38	17,753 4,959	6,233 0
	Program Total		<u>22,712</u>	<u>6,233</u>
16.575	Crime Victim Assistance	98-SSVF-0014 98-SSVF-0021	11,819 7,750	6,340 0
	Program Total		<u>19,569</u>	<u>6,340</u>
	Local Law Enforcement Block Grants Program	96-LBG-032	0	1,980
16.unknown	Missouri Sheriff's Association - Domestic Cannabis Eradication/Suppression Program	N/A	0	377
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through state Highway and Transportation Commission -			
20.205	Off-System Bridge Replacement and Rehabilitation Program	BRO-028	7,767	0
20.600	Division of Highway Safety - Highway Safety Grants	98-PT-02-68	4,000	0
	GENERAL SERVICES ADMINISTRATION			
	Passed through state Office of Administration -			
39.003	Donation of Federal Surplus Personal Property	N/A	1,146	1,454
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	Passed through state:			
	Department of Health -			
93.127	Childhood Lead Poison Prevention	ERO146-9127CLPP	10	0
93.268	Immunization Grants	PG0064-7127IAP PG0064-8127IAP	0 3,705	3,635 0
	Program Total		<u>3,705</u>	<u>3,635</u>

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93.563	Department of Social Services - Child Support Enforcement	N/A	63,248	60,350
93.575	Department of Health - Child Care and Development Block Grant	ERO146-7127	0	2,500
		ERO146-8127	2,291	445
		ERO146-9127	230	0
	Program Total		<u>2,521</u>	<u>2,945</u>
93.919	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	ERO161-70021	0	7,549
		ERO161-80021	7,045	4,097
		ERO161-90021	3,413	0
	Program Total		<u>10,458</u>	<u>11,646</u>
93.994	Maternal and Child Health Services Block Grant to the States	ERO146-7127	0	13,715
		ERO146-8127	9,839	3,282
		ERO146-9127	6,095	0
		ERO146-7214FP	0	1,347
		ERO146-8214FP	1,654	4,737
		ERO146-9127FP	2,059	0
	Program Total		<u>19,647</u>	<u>23,081</u>
	Total Expenditures of Federal Awards		<u>\$ 314,624</u>	<u>274,026</u>

N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Notes to the Supplementary Schedule

CRAWFORD COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Crawford County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Donation of Federal Surplus Personal Property Program (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

2. Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 1998 and 1997.

FEDERAL AWARDS -
SINGLE AUDIT SECTION

State Auditor's Report



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission
and
Officeholders of Crawford County, Missouri

Compliance

We have audited the compliance of Crawford County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 1998 and 1997. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

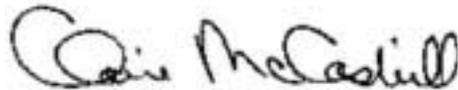
In our opinion, Crawford County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 1998 and 1997.

Internal Control Over Compliance

The management of Crawford County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Crawford County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill
State Auditor

May 13, 1999 (fieldwork completion date)

Schedule

CRAWFORD COUNTY, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
 YEARS ENDED DECEMBER 31, 1998 AND 1997

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? _____ yes x no

Reportable conditions identified that are not considered to be material weaknesses? _____ yes x none reported

Noncompliance material to the financial statements noted? _____ yes x no

Federal Awards

Internal control over major programs:

Material weaknesses identified? _____ yes x no

Reportable conditions identified that are not considered to be material weaknesses? _____ yes x none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133? _____ yes x no

Identification of major programs:

<u>CFDA or Other Identifying Number</u>	<u>Program Title</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.665	Schools and Roads - Grants to States
93.994	Maternal and Child Health Services Block Grant to the States

Dollar threshold used to distinguish between Type A
and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? yes no

Section II - Financial Statement Findings

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Section III - Federal Award Findings and Questioned Costs

This section includes no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

CRAWFORD COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Crawford County, Missouri, on applicable findings in our prior report issued for the three years ended December 31, 1996.

5. Enhanced 911

There was no documentation to substantiate the sales tax levy amount that was considered to be necessary to generate sufficient revenue to fund the E911 program and actual expenditures were allowed to exceed budgeted amounts and actual revenues.

Recommendation:

The County Commission ensure projected revenues are adequately budgeted to cover projected expenditures.

Status:

Implemented. An additional sales tax was approved by the voters in November 1997 which funds the E911 Board. Budgeted amounts were not exceeded in 1998 or 1997.

Summary Schedule of Prior Audit Findings
in Accordance With OMB Circular A-133

CRAWFORD COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

Our prior audit report issued for the three years ended December 31, 1996, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

SECTION ON OTHER MATTERS

CRAWFORD COUNTY, MISSOURI
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Crawford County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated May 13, 1999. We also have audited the compliance of Crawford County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 1998 and 1997, and have issued our report thereon dated May 13, 1999.

We did not review the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be reviewed and reported on during the state auditor's next scheduled audit of the county.

This Letter on Other Matters presents a matter other than the findings, if any, reported in the accompanying Schedule of Findings and Questioned Costs. This matter resulted from our audit of the special-purpose financial statements of Crawford County but does not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*. Nevertheless, the county should consider this matter and take appropriate corrective action.

Budgetary Practices

Formal budgets were not prepared and filed with the State Auditor's Office for various county funds for the years ended December 31, 1998 or 1997. Warrants were issued in excess of approved budgeted expenditures for various county funds during the two years ended December 31, 1998.

This Letter on Other Matters is intended for the information of the management of Crawford County, Missouri, and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.